COMMERCIAL INVOICE

FICTIONAL WORKED EXAMPLE - DO NOT FILE

General merchandise information, not an official CBP form. Confirm classification, valuation and commodity-specific requirements with the importer or broker.

Invoice / sale record	Shipment / delivery record
Invoice: EX-2026-0119 Invoice date: 19 Nov 2026 Sale date / place: 12 Nov 2026, Hanoi Purchase order: EX-500	Ship date: 19 Nov 2026 US port of entry: Los Angeles, CA Delivery term: FCA Hanoi, Incoterms 2020 Reference: EXAMPLE-NOT-FOR-TRANSPORT
Seller / foreign invoicing party	Buyer / importer / consignee
Example Wood Co. (fictional) 100 Example Road, Hanoi, Vietnam seller@example.com Manufacturer: same as seller	Example Retail LLC (fictional) 200 Fictional Lane, Example City, US buyer@example.com Consignee: same as buyer

MERCHANDISE

Description / marks	Origin / HTS	Quantity / unit	Unit price USD	Line value USD
Beech wooden clothes hangers with metal hooks; style H100. Cartons EX-1 through EX-5, 100 units each.	Vietnam 4421.10.00*	500 each	1.80	900.00

* Demonstration classification only. Confirm the current HTS and any additional reporting requirements before filing. No tariff or admissibility determination is supplied.

CHARGES AND TOTAL

Charge / amount (USD)	Treatment / supporting record
Goods: 900.00	Sum of merchandise line values
International freight: 180.00	Separately stated; confirm whether included in price
Insurance: 9.00	Separately stated; confirm whether included in price
Packing: included in goods price; no extra charge	Identify packing rather than silently omitting it
Seller invoice total: 1,089.00 USD	Not automatically the customs value or total landed cost

INVOICE ATTACHMENT

Attachment to EX-2026-0119 | fictional example

Additional disclosure	Details
Selling commissions / royalties / other charges	None in this illustrative transaction. Confirm actual facts.
Rebates / drawbacks / bounties	None assumed.
Buyer-provided assists	None assumed; no free tooling, materials or design supplied.
Package / weight information	5 cartons; 100 hangers per carton. Net weight 50 kg; gross weight 60 kg (illustrative).
Purpose / transaction	Sale for resale; prices in USD.
Responsible party / preparation	Example Seller Operations | seller@example.com Prepared 19 Nov 2026; no actual signature.

PREPARATION CHECK

[ ] Line totals agree [ ] Origin checked [ ] HTS reviewed [ ] Charges itemized; [ ] Assists disclosed [ ] Package marks match [ ] Carrier / broker requirements checked

Regulatory scope: 19 CFR 141.86 lists general invoice information. 19 CFR 142.6 specifies entry-release information including the eight-digit HTS subheading. 19 CFR 141.89 can impose commodity-specific information. This general template does not decide whether your shipment qualifies for an invoice exception.

Primary source links checked 19 Nov 2026:

19 CFR 141.86 - general contents

19 CFR 142.6 - entry-release information

19 CFR 141.89 - commodity-specific additions

Keep the invoice, its attachment and supporting sale / freight records together. Remove fictional example data before using the blank template.